

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 899 OF 2014
(arising out of S.L.P. (Civil) No. 37386 of 2012)

SIN OCEANIC SHIPPING ASA NORWAY Appellant(s)

VERSUS

AUTH.FOR ADVANCE RULINGS & ORS. Respondent(s)

WITH

CIVIL APPEAL NO. 900 OF 2014
(arising out of S.L.P. (Civil) No. 1473 of 2013)

O R D E R

Leave granted.

2. In light of the order dated December 13, 2013 passed by the Authority for Advance Rulings (Income Tax), New Delhi (for short, 'Authority') in A.A.R. No. 1309 of 2012, the learned counsel for the common appellant in both the appeals and learned senior counsel for the respondents agree that the impugned order may be set aside and A.A.R. Nos. 932-933 of 2010 be restored to the file of the Authority.

3. Accordingly, the impugned order dated 14.08.2012 passed by the High Court and the ruling given by the Authority are set aside. A.A.R. Nos. 932-933 of 2010 is restored to the file of the Authority for fresh ruling in accordance with law.

4. Civil Appeals are disposed of as above with no order as to costs.

.....J.
(R.M. LODHA)

NEW DELHI;J.
JANUARY 24, 2014 (SHIVA KIRTI SINGH)

RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).37386/2012
(From the judgement and order dated 14/08/2012 in WPC No.4041/2012 of The
HIGH COURT OF DELHI AT N. DELHI)

SIN OCEANIC SHIPPING ASA NORWAY

Petitioner(s)

VERSUS

AUTH.FOR ADVANCE RULINGS & ORS.

Respondent(s)

(With prayer for interim relief and office report)

WITH

SLP(C) NO. 1473 of 2013

(With prayer for interim relief and office report)

Date: 24/01/2014 These Petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE R.M. LODHA

HON'BLE MR. JUSTICE SHIVA KIRTI SINGH

For Petitioner(s)

Mr. Nageswar Rao, Adv.

Mr. Ambhoj Kumar Sinha, Adv.

Mr. Sandeep S. Karhail, Adv.

Ms. Sayaree Basu Mallik, Adv.

For Respondent(s)

Mr. K. Radhakrishnan, Sr. Adv.

Mr. S. Wasim A. Qadri, Adv.

Ms. Rekha Pandey, Adv.

Mrs Anil Katiyar, Adv.

UPON hearing counsel the Court made the following

O R D E R

Leave granted.

Civil Appeals are disposed of in terms of the signed order.

|(Rajesh Dham)
|Court Master

| |(Renu Diwan)
| |Court Master

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(signed order is placed on the file)